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United Nations Relief and Works Agency for Palestine Refugees in the Near East

Report of the Working Group on the Financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East*

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Summary

The present report of the Working Group on the Financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) describes the activities of the Group during 2004 and provides a detailed outline of the current financial situation of UNRWA. The Working Group unanimously adopted the present report at its meeting on 15 October 2004. As in previous reports of the Group, the present report closes with a number of concluding remarks addressed to all Member States.

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* In accordance with paragraph 1, section C of General Assembly resolution 54/248, the present report is being submitted on 19 October 2004 following its adoption by the members of the Working Group on the Financing of UNRWA.

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I. Introduction: origin and background of the Working Group

1. The Working Group on the Financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) was established by the General Assembly under its resolution 2656 (XXV) of 7 December 1970 to study all aspects of the financing of the Agency. In that resolution, the Assembly requested the Working Group to assist the Secretary-General and the Commissioner-General of UNRWA in reaching solutions to the problems posed by the Agency's financial crisis.

2. At its twenty-fifth session and all those that followed, the General Assembly considered the reports submitted to it by the Working Group (most recently, A/58/450)[1] and adopted resolutions commending the efforts of the Working Group and requesting it to continue them for a further year (most recently resolutions, 58/93 and 58/95).

3. The Working Group consists of the representatives of France, Ghana, Japan, Lebanon, Norway, Trinidad and Tobago, Turkey, the United Kingdom of Great Britain and Northern Ireland and the United States of America. The Chairman of the Working Group is Ümit Pamir (Turkey).

II. Activities of the Working Group during 2004

4. Throughout the year, the members of the Working Group followed with concern the difficulties experienced by the Agency, and monitored its financial situation. The Working Group held two meetings, on 7 and 15 October 2004, to consider the recent developments in the Agency's financial situation and to prepare its report to the General Assembly. The Working Group adopted its report at its meeting on 15 October 2004.

III. Financial situation of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

5. In 2003, UNRWA had an income of $328.7 million, of which $311.7 million ($290.8 million in 2002) was for the cash portion of the regular budget and $17.0 million for the in-kind portion ($15.1 million in 2002). Those funds were received against a regular budget of $344.1 million, of which $321.1 million represented the cash portion and $23.0 million represented the in-kind portion, leaving a funding gap of $9.4 million in the cash budget ($321.1 million minus $311.7 million). Furthermore, the project budget for 2003 was underfunded by $38.7 million.

6. In cash terms, the Agency ended the year 2003 with a positive cash balance of $28.3 million. The $140.6 million in cash appearing in the Agency's financial statement for the year ended 31 December 2003 included earmarked contributions for non-regular budget activities, namely projects at $23.1 million, emergency appeals at $57.6 million, procurement of food at $3.3 million and microfinance and microenterprise at $6.3 million. The Agency's working capital, as a result of an increasing level of income, was built up to $32.2 million, but remains equivalent to little more than a month of the Agency's operating costs.

7. Following years of significant funding shortfalls, in 2004 the Agency's cash position improved. The Agency continued to experience financial constraints, however, as at the end of 2003 outstanding and unpaid pledges amounted to $10.2 million pertaining to the regular budget. Further strain was exerted on the cash position of UNRWA by the non-reimbursement of amounts owed to the Agency, namely $14 million paid by UNRWA for the value-added tax and due for reimbursement by the Palestinian Authority as at 30 June 2004. The total amount of port charges due to the Agency was $15.5 million as at 30 June 2004. The Agency's position is that the obligation to pay port and related charges remains with Israel pursuant to the terms of the 1967 Michelmore-Comay Agreement. A deficit of $5.1 million remains in the account set up to fund the costs of transferring UNRWA headquarters from Vienna to Gaza and Amman. That move was completed in 1996 but the budget for it remained underfunded and costs had to be met by the Agency on a temporary basis from other accounts.

8. By the end of September 2004, and based on confirmed pledges and other income, the Agency faced the prospect of a funding gap in its 2004 regular cash budget of $7.3 million. Income for 2004 is expected to be $309.1 million (of which $291.7 million is income from donors, $15.9 million is from United Nations agencies and $1.5 million is interest income and exchange rate gains), against a net cash expenditure of $316.4 million. At the Geneva conference hosted by the Government of Switzerland entitled "Meeting the Humanitarian Needs of the Palestine Refugees in the Near East: Building Partnerships in Support of UNRWA", held on 7 and 8 June 2004, the Agency stressed the need for increased mutual engagement between UNRWA and the international community, including, inter alia, greater support for the Agency to keep up with the increasing needs of a growing refugee population, and to upgrade Agency services and rehabilitate infrastructure adversely affected by years of underfunding. The same message will be shared with the informal meeting of the Agency's major donors and authorities hosting the refugees, to be held at Amman on 13 and 14 October, at which UNRWA will reiterate the hope that the 2004 budget would be fully funded, affording a further allocation towards rebuilding the Agency's working capital. The Working Group welcomed the decision of the Commissioner-General in 2004 to abolish the 1999 Area Staff Rules, which were first introduced as an austerity measure and had eroded the Agency's competitive position as regards recruitment and retention of qualified staff. The Group noted that the abolition would result in increased requirements for the Agency, and encouraged the international community to sustain funding for these requirements. Furthermore, of the $291.7 million in income expected from donors for the regular budget in 2004, $270.6 million had been received by the end of September 2004 and $21.1 million were still outstanding.

9. In recent years, the Agency's major donors have responded repeatedly and generously to the special appeals made by the Secretary-General and the Commissioner-General for the funding of the regular and project budgets of UNRWA. The Commissioner-General and his colleagues continued to make strenuous efforts to keep donors informed, through the sharing of quarterly financial reports and the holding of regular consultations with donors and the host authorities. At the same time, the Agency continued to try to attract a reliable, sustainable flow of funds so that stopgap measures were not depended upon to meet ongoing and growing funding needs. In that context, UNRWA had appealed to donors to make

payments of pledged contributions earlier in the calendar or budget years, and to ensure the payment of pledges on time.

10. While the Working Group welcomed donor support for the Agency's emergency appeals for humanitarian assistance in the Occupied Palestinian Territory following the outbreak of strife in September 2000, it remained concerned about the increasing shortfalls in funding for its 2004 appeals. Against a total request of $209.4 million for emergency appeals during 2004, the Agency has only received $89.4 million in pledges. Some $8.7 million of the total amount pledged remained outstanding as at 30 September 2004. In addition, against a total request for $529.8 million for prior years emergency appeals, the Agency has only received $323.3 million in pledges. Some $9.0 million of the pledged amount remains outstanding. The Working Group encouraged donors to increase their contributions to the Agency's 2004 appeals and to pay outstanding contributions for prior years' appeals. The shortfalls in emergency appeal contributions have seriously curtailed the Agency's humanitarian activities, inter alia, its food distribution and emergency employment generation programmes, as well as trauma counselling and other emergency health activities.

11. The Agency's budget requirements for the biennium 2004-2005, are estimated at $805 million (compared with $791.7 million for the biennium 2002-2003 approved by the General Assembly at its fifty-sixth session). Of the $805 million biennial allocation, $396.9 million is allocated for 2004. Of that amount, $330.3 million is for the cash portion of the regular budget, $20.6 million is for the in-kind part and $45.9 million is for projects. The budget for the biennium 2004-2005 reflects the bare minimum funding requirements needed to sustain essential services at the current level and to cater to additional funding requirements that resulted from the integration of new educational programmes in the school curriculums of the host authorities.

IV. Concluding remarks

12. **The Working Group notes positively the declining funding gap of the Agency's regular budget, but remains concerned that this trend will not be maintained as some of the Agency's income in 2004, such as exchange-rate gains, may not be realized in the future. Moreover, repeated funding shortfalls in past years have affected the ability of the Agency to maintain the level and quality of the services provided by the Agency to over 4 million Palestine refugees. The Group emphasizes that it is the responsibility of the international community to ensure that UNRWA services are maintained at an acceptable level in quantitative and qualitative terms and to ensure that funding keeps pace with the steady natural growth of the refugee population.**

13. **The Working Group commends the Commissioner-General and all UNRWA staff for their tireless efforts to maintain the basic operations of the Agency despite the constraints on the availability of resources that they have faced. It commends the Commissioner-General also for his fund-raising efforts and for his commitment to keeping the major donors and host authorities informed and involved, opening new avenues of support and funding and seeking a broader base of donors. In that regard, the Working Group calls upon the international community to act on the outcomes of the 7 to 8 June**

Geneva Conference by, inter alia, strengthening partnerships with the Agency and enhancing its capacity to deliver services to the Palestine refugees.

14. In order to address all aspects of the Agency's financial needs, the Working Group calls for the early and complete fulfilment of pledges and other commitments to UNRWA, in particular the reimbursement of value-added tax and port charges by the Palestinian Authority and the Israeli Government and the payment of funds for the move of UNRWA headquarters to the area of operations. The Working Group also encourages UNRWA to continue efforts to widen the donor base coupled with existing strict controls on expenditure.

15. With reference to the move of UNRWA headquarters from Vienna to Gaza and Amman, the Working Group took note of the Commissioner-General's efforts, following its 2003 report (A/58/450) towards settling that account in line with the view of the Agency's Advisory Commission, expressed in the letter of 25 September 2003 from the Chairperson of the Commission to the Commissioner-General, that reimbursement for the amount in question should be taken up by the Agency with the United Nations "as soon as possible". Following that, in December 2003 the Commissioner-General enjoined United Nations Headquarters to reimburse these expenses. The Chairperson of the Advisory Commission has renewed the recommendation in his letter of 30 September 2004 to the Commissioner-General. The Working Group reiterates the view expressed in its 2003 report, namely, that the $5.1 million outstanding with respect to expenses incurred by the Agency on the move of its headquarters to Gaza should be paid to the Agency by the United Nations as soon as possible.

16. The Working Group expresses alarm about the continuing negative effect successive austerity measures adopted in previous years have had on the Agency's operations. The Group noted with concern that the Agency's expenditure per refugee had dropped from an average $200 per year per refugee in the 1970s to less than $70 per year per refugee in the past decade. Past austerity measures and continuing funding shortfalls have affected the ability of programmes to expand at a rate commensurate with the growth in the refugee population and, in some cases, have necessitated curtailments of ongoing programme activities. Most seriously, these measures have led to double-shifting, increased class sizes in Agency schools, rising patient/staff ratios in the health services and higher caseloads for social workers dealing with the poorest refugees.

17. The Working Group is also concerned that the discontinuation of former regular budget allocations, such as university scholarships and rehabilitation of shelters, has not only reduced the Agency's activities in those areas, but has also made them dependent on extrabudgetary contributions. Similarly, cuts in allocations for maintenance of facilities have led to the deterioration of the Agency's extensive physical assets. The Group is gravely concerned about the impact of those measures on the lives of the Palestine refugees. The Group continues to believe that UNRWA plays a vital role in preserving the stability and security of the region, and that adequate funding of the Agency's programmes, in accordance with properly estimated needs of the refugee community, is essential to ensure it. The Group notes that the improvement in 2004 of the Agency's financial situation was a welcome development, but that it

would have to be sustained and even improved through greater support if the Agency's services were to be strengthened.

18. In order to enable UNRWA to implement its emergency assistance to Palestine refugees in the West Bank and Gaza envisaged under the Agency's emergency appeals, the Working Group appeals to the international community to do its utmost to meet the target of $209 million for 2004 as soon as possible. The Group was very concerned that as at 30 September 2004, only $89 million had been pledged against the requirements for $209 million. This underfunding comes at a time when the deteriorating situation in the occupied Palestinian territory, and in particular Gaza, has exacerbated a humanitarian crisis afflicting the refugees who rely on UNRWA for emergency assistance. The Group hoped that further support for the Agency's regular programme and appeals would be forthcoming and called upon the Israeli Government to enhance its cooperation with the Agency to maximize the benefit of donor contributions by ensuring speedy delivery of UNRWA services. UNRWA involvement in the 2004 consolidated appeal process was a major step. While emergency appeals are a necessary funding tool, linkage between humanitarian emergency budgets and the regular development budget should be further strengthened.

19. The Working Group agrees that the problem of the refugees is deeply rooted in a political issue that originated more than half a century ago, and that it remains essential to settle this problem once and for all in accordance with all relevant United Nations resolutions. The problems faced by the refugees today are, however, humanitarian ones that must be addressed as a shared international responsibility. The services provided by UNRWA must be viewed as the minimum required to enable the refugees to lead productive lives. Any further reduction in those services would not only unfairly deprive the refugees of the minimum level of support to which they are entitled, but could also have a destabilizing effect on the entire region. Above all, the Group expresses the hope that the international support for UNRWA embodied in the resolutions adopted each year by the General Assembly, in which the Assembly recognizes the importance of the work of the Agency and requests that Governments contribute to it, will be translated into measures to ensure the continuation of the Agency on a sound financial basis.

20. The Working Group therefore strongly urges all Governments to bear in mind the foregoing considerations when deciding upon the level of their contributions to UNRWA for 2004 and once again:

(a) Urges Governments that have not yet contributed to UNRWA to start to do so;

(b) Urges Governments that have so far made only relatively small contributions to increase their contributions;

(c) Urges Governments that in the past have made generous contributions to UNRWA to continue to do so in a timely manner and to strive to increase them;

(d) Urges Governments that traditionally have shown special interest in the welfare of the Palestine refugees, both in the region and beyond, to begin contributing or to increase their contributions;

(e) Urges Governments to consider making special contributions sufficient to cover the deficit and build up working capital, so that UNRWA services can continue uninterrupted and the Agency can restore services cut as a result of the austerity measures, and to ensure that donor support of emergency-related and special programmes or capital projects does not in any way decrease or divert contributions to the Agency's regular programme.

Notes

[1] For the consideration of the most recent report of the Working Group (A/58/450) see A/58/472.

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Agenda item 28
Necessity of ending the economic, commercial and financial embargo imposed by the United States of America against Cuba

Letter dated 19 October 2004 from the Permanent Representative of Cuba to the United Nations addressed to the Secretary-General

I have the honour to transmit to you herewith the text of the declaration of the Cuban non-governmental organizations participating in the second Forum against the Embargo, held on 15 October 2004 in Havana.

I should be grateful if you would arrange for this letter and its annex to be circulated as a document of the General Assembly under agenda item 28, entitled "Necessity of ending the economic, commercial and financial embargo imposed by the United States of America against Cuba".

(*Signed*) Orlando **Requeijo Gual**
Ambassador
Permanent Representative

04-56319 (E) 221004 251004

Annex to the letter dated 19 October 2004 from the Permanent Representative of Cuba addressed to the Secretary-General

Declaration of the Cuban Non-Governmental Organizations participating in the second Forum against the Embargo

On 28 October 2004 the General Assembly of the United Nations will again discuss and vote on the draft resolution entitled "Necessity of ending the economic, commercial and financial embargo imposed by the United States of America against Cuba". We all recall, with infinite satisfaction, the nearly unanimous support of the international community for the draft resolution on the item submitted by our country in 2003, calling for an end to the application of extraterritorial laws and measures which contravene universally recognized principles of international law.

As a follow-up to the first Forum against the Embargo, held in October 2003, we, the representatives of Cuban non-governmental organizations, are meeting to demand the immediate and total abolition by the Government of the United States of America of the laws and regulations which support the application of this genocidal policy against Cuba.

The participants meeting in the second Forum against the Embargo have agreed to make the following declaration:

1. The policy of imposing an embargo against Cuba has its origin in the expansionist designs of the United States of America, reflected in our case in the historic desire to annex or dominate Cuba, which has been regarded as government policy by successive United States administrations. The United States intervention in the Spanish-Cuban war in the late nineteenth century cut short the aspirations of the Cuban people, forged through 30 years of hard struggle, for independence and freedom. In 1902 we were granted formal independence. The imposition of the Platt Amendment conferred on the United States the right to intervene in Cuban affairs; despite its repeal, Cuba experienced over half a century of interference and full neocolonial control by the United States over its national life.

2. Since the revolutionary victory, 10 United States administrations have applied, expanded and strengthened the most prolonged economic, commercial and financial embargo in history. Its design and implementation reflect the aim of converting a free and sovereign Cuba into one that would be dependent on and subordinate to the United States. The Cuban people have resisted every kind of assault on their physical and spiritual integrity. They have had to bear this heavy burden in order to support their aspiration for independence and freedom.

3. The fundamental aim of the embargo policy has been and is to defeat the Cuban revolution and the example it sets for the world, to abolish its undeniable and exemplary social and economic gains, in an attempt to erase from the world's consciousness any hope that a different and better world is possible.

4. The embargo is an illegal act which violates important principles of international law and qualifies as an international crime of genocide, in accordance with the Convention on the Prevention and Punishment of the Crime of Genocide, of 9 December 1948. Several international legal instruments condemn such acts as contrary to the peace and security of humanity.

5. The embargo is the main obstacle to the economic and social development of the Cuban people and has a negative impact on the quality of life of our citizens. Its application, expansion and renewal violate the human rights of all Cubans.

6. The losses to the Cuban economy during the years of the embargo are estimated at $79.325 billion. The true magnitude of the human and moral injury inflicted on our people is incalculable. Nevertheless, we wish to reaffirm our deepest conviction that the embargo is doomed to total failure. The moral values created by the Cuban revolution have defeated the arrogance and strength of the empire. Day by day, the Cuban people accomplish a heroic deed: resisting, under glaringly unequal conditions, the tightest embargo ever imposed and maintained for over 40 years.

7. The embargo prevents Cuba from developing normal economic, commercial, financial, scientific and technical, and cultural ties with the international community — including United States citizens, professionals and businesspeople — in an effort to bring about our country's isolation and surrender by force, hunger and disease. We assert the right to maintain mutually beneficial economic, scientific and technical, and cultural relations without interference, pursuant to internationally recognized norms.

8. The information embargo has sought to conceal the truth about Cuba from the world by fostering a distorted image of our reality and ignoring the great successes achieved by our people in a vain attempt to mar the example of the Revolution and demobilize progressive sectors that defend our ideas of justice and dignity.

9. Cuba poses no threat to the security of the United States. No credible argument can be made to support such a charge. We, however, have been victims of systematic acts of harassment and State terrorism contrary to all ethical and legal principles. The United States Government has been held responsible by Cuban and international courts for illegal acts against our people.

10. We defend the sovereign right of our people to govern themselves in accordance with the social and political system which we have chosen of our own accord and which has been reaffirmed on numerous occasions. Our model of popular participation is an example of genuine democracy adapted to our specific circumstances.

11. We recognize the tremendous efforts being made by our revolutionary Government to maintain and enhance the social gains that distinguish us, in spite of the difficulties our country is facing amid markedly adverse economic conditions, particularly for third world countries. We, the participants in the Forum, reaffirm our full support for the actions undertaken by the revolutionary Government to defeat the attempts to thwart our right to build a better life.

12. We reject and condemn the new measures contained in the report of the so-called Commission for Assistance to a Free Cuba, endorsed with great fanfare on 6 May 2004 by United States President George W. Bush, which not only tighten the restrictions imposed by the embargo but constitute a detailed programme for recolonization of our country by attacking the very foundations of the existence of the Cuban nation. Neither these nor other, even crueller, decisions will end our

unwavering support for the revolutionary social project which we have freely chosen.

13. We extend our deepest gratitude to the growing international movement which rejects the escalation of aggression by the United States Government against Cuba, even within the United States; to the intellectuals, parliamentarians, representatives of NGOs, fighters for social justice and all who defend the right of the Cuban nation to exist in the face of pressures and blackmail of every kind.

14. We call upon global civil society to repudiate the embargo and the hostile policy of the United States towards Cuba, and urge the Member States of the United Nations to vote in favour of the draft resolution submitted by our country, calling for the immediate cessation of the genocidal embargo which violates international law and affects other countries in the world community.

15. We, the representatives of Cuban non-governmental organizations, declare our unconditional loyalty to our homeland, to socialism and to Fidel. We reaffirm our identification with the goals of the Revolution and its destiny, which are the same as ours.

Havana, 15 October 2004

Cuban non-governmental organizations participating in the second Forum against the Embargo

14-15 October 2004

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3. Asociación Caribeña de Cuba	
4. Asociación Cubana de Esperanto	
5. Asociación Cubana de Gatos	
6. Asociación Cubana de las Naciones Unidas	
7. Asociación Cubana de Limitados Físico Motores	
8. Asociación Cubana de Lucha	
9. Asociación Cubana de Producción Animal	
10. Asociación de Artes Marciales	
11. Asociación de Artesanos Artistas de Cuba	
12. Asociación de Bibliotecarios de Cuba	
13. Asociación de la Ciencia y la Tecnología de los Alimentos de Cuba	
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25. Asociación Ornitológica de Cuba	
26. AUNA	
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28. Casino Cheng Wah	
29. Central de Trabajadores de Cuba	
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38. Club Boxer de Cuba	
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40. Comunidad Hebrea	
41. Consejo Científico Veterinario	
42. Consejo de Iglesias de Cuba	
43. Centro de Investigaciones de Trabajo Comunitario (CIERIC)	
44. Consejo Mundial de Iglesias	
45. Consejo Supremo Nacional de Espiritismo	
46. CUBA SOLAR	
47. Ejercito de Salvación	
48. Federación Cinológica de Cuba	
49. Federación Colombófila de Cuba	
50. Federación Cubana de Caza Deportiva	
51. Federación Cubana de Deporte Canino	
52. Federación Cubana de Pesca Deportiva	
53. Federación Culinaria de la Republica de Cuba	

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58. Federación Filatélica Cubana	
59. Federación Estudiantil Universitaria	
60. Federación Yoruba de Cuba	
61. Filial Cubana de la Internacional de Médicos para la Guerra Nuclear	
62. Fraternidad de Iglesias Bautistas	
63. Fundación Antonio Nuñez Jiménez	
64. Fundación Caguayo	
65. Fundación del Nuevo Cine Latinoamericano	
66. Fundación Fernando Ortiz	
67. Fundación Nicolás Guillen	
68. Gran Logia Masónica de Cuba	
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77. Min Chih Tang	
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79. Movimiento Nacional de Video	
80. Organización Continental Latinoamericana de Estudiantes	
81. Organización de Pioneros José Martí	
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92. Sociedad Cubana de Ciencias Farmacéuticas	
93. Sociedad Cubana de Cirugía	
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95. Sociedad Cubana de Coloproctología	
96. Sociedad Cubana de Dermatología	
97. Sociedad Cubana de Educación en Ciencias de la Salud	
98. Sociedad Cubana de Enfermería	
99. Sociedad Cubana de Farmacología	
100. Sociedad Cubana de Física	
101. Sociedad Cubana de Geografía	
102. Sociedad Cubana de Interferón	
103. Sociedad Cubana de Investigaciones Filosóficas	
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105. Sociedad Cubana de la Historia de la Ciencia	
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108. Sociedad Cubana de Matemática	
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115. Sociedad Cubana de Oncología	
116. Sociedad Cubana de Ortopedia y Traumatología	
117. Sociedad Cubana de Otorrinolaringología	
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123. Sociedad Cubana de Tiro	
124. Sociedad Cubana de Tiro al Blanco	
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132. Sociedad de Información Científico-Técnico	
133. Sociedad de Ingeniería Hidráulica	
134. Sociedad de Ingeniería Mecánica y Eléctrica	
135. Sociedad de Ingeniería Civil	
136. SILAC	
137. Sociedad de Medicina Veterinaria para Casos de Desastres	
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139. Sociedad Espeleológica de Cuba	
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141. Unión Árabe de Cuba	
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II FORO DE LA SOCIEDAD CIVIL CUBANA CONTRA EL BLOQUEO 14-15 DE OCTUBRE DEL 2004 ORGANIZACIONES DE LA SOCIEDAD CIVIL CUBANA	
146. Sociedad Cubana de Derecho Constitucional y Administrativo	
147. Sociedad Cubana de derecho Internacional	
148. Sociedad Cubana de Derecho Mercantil	
149. Sociedad Cubana de Criadores y Amigos de los Equidos	
150. Sociedad Cubana de Lechería	
151. Sociedad Cubana de Ovinocultores	
152. Sociedad Cubana de Cunicultores y Cuyes	
153. Sociedad Cubana de Caprinocultores	
154. Sociedad Cubana de Búfalos	
155. Sociedad Cubana de Carne y Doble Propósito	
156. Sociedad cubana de Acuacultura	
157. Sociedad Cubana de Vaqueros de Rodeo	
158. Sociedad Cubana de Apicultura	
159. Sociedad Cubana de Producción y Utilización de Pastos	
160. Sociedad Cubana de Avicultura	
161. Sociedad Cubana de Porcino	